MEG01-004CC



May 15, 2008

TO:

Commissioner for Patents

P. O. Box 1450

Alexandria, VA 22313-1450

Attn:

Art Unit 2891 - Examiner David A Zarneke

FROM:

Stephen B. Ackerman, Reg. No. 37,761

28 Davis Avenue

Poughkeepsie, N.Y. 12603

SUBJECT:

Serial #:

09/837,007

File Date:

April 18, 2001 M.S. Lin, et al.

Inventor: Examiner:

David A. Zarneke

Art Unit:

2891

Title:

A Structure and Manufacturing Method of a Chip Scale

Package

RESPONSE TO NON-FINAL OFFICE ACTION

Dear Sir:

The Non-Final Office Action mailed Jan. 25, 2008 has been carefully considered. In response thereto, please enter the following amendments and consider the following remarks concerning the above-identified application for patent.

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on May&1, 2008.

Stephen B. Ackerman, Reg # 37,761

Signature

Date Mud 2008

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 7 of this paper.

Remarks/Arguments begin on page 14 of this paper.